



BAYERO UNIVERSITY, KANO  
(Office of the Vice-Chancellor)  
**(INTERNAL AUDIT UNIT)**

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## Report on Africa Centre of Excellence (World Bank Project)

### Bayero University, Kano

**Date: 25/03/22**

Project Name and State	African Centre of Excellence, Bayero University, Kano
Project ID	SC/ACE/Impact/EP-S/RO1_A
IDA Credit/Grant No.	
Implementing Agency	Africa Centre of Excellence for Population Health and Policy
Effectiveness Date	2019
Closing Date	2024
Credit/Grant Amount	\$ 6,000,000
Project Duration	5 years
Remaining Period to Closing	as at March 2022
Disbursed Amount to date & %	\$ 2,102,767
Period Covered by the Review	As at March 2022
Internal Auditor	Badayi Mohammed Kurawa

## INTRODUCTION

Africa Centre of Excellence for population health and Policy was established to achieve the following objectives in Nigeria and West African sub region:

- Training of postgraduate students to acquire knowledge, skills and competences towards achieving health related SDG's
- To strengthen capacity and capability of translating reaserch findings to policy and practice
- To promote and enable gender parity and participation in population heathl research and policy
- To increase the nursing human resources in West and Central Africa.

An internal audit examination was conducted during the period under review with view to ensure that postings and recordings of transactions are done correctly as and when due. Reconciliations between cash book and bank balances were done correctly as per the rules of engagement..

Activities and transactions that took place to within the period under review were examined in order to establish compliance with rules and regulations in accordance with best accounting and auditing practices,

## **CHECK LIST**

In the process of this audit exercise, we used the following check list as a guide:

- a) Implementation Plan
- b) Payment Vouchers
- c) Bank Statements
- d) Financial Budget
- e) Financing Agreement
- f) Financial regulations/guidelines

## **HIGHLIGHT OF MAJOR FINDINGS**

- 1) Expenditures incurred were in accordance with financial regulations and implementation plan on the project
- 2) Proper books of account were opened, kept updated and maintained by the project accountant.
- 3) Most of the expenditures incurred were in the areas of Payment for stipends to regional students and financing of international/regional, national conferences and other operational activities
- 4) Grant for this project was only received in November 2021
- 5) As provided by the guiding policies, rules and regulations in the implementation plan, internal audit function is provided by internal audit unit using the existing statutory Audit structure of the University.
- 6) Disbursement of the grant for the project was received lately however the project continued successfully

## **INTERNAL AUDIT REVIEW**

**BUDGETING:** - The budgeting system of the ACE project have been properly planned and well organized to achieve the overall objectives of the project. All the expenditures incurred during the period of reporting were in line with the budgetary provisions of the project. The account and accounting system is satisfactory as all books of account and proper records are kept in accordance with rules of engagement.

In the process we have examined payment vouchers to verify payment limits with regards to approvals and authorizations to ensure that there is internal control in accordance with statutory requirements and professional ethics. We noticed that management oversight functions/activities is satisfactory as management committee meetings were done regularly while audit committee was inaugurated and scheduled to have regular meeting.

**Recommendations:**

Audit committee meeting should be regular every quarter or when the need arises, even though most of the issues to be discussed were usually been taken care of during the management meeting.

**FINDINGS/OBSERVATIONS**

1. Proper books of account have been opened kept up to date and maintained by the accountant.
2. ACE projects are presently using their respective universities accounts with CBN
3. Some payments for travelling allowances to some regional students were not retired
4. Payment of N 500,000 to regional students on 21/12/21 was done without attaching the list of students
5. VAT was not charged on payment of N 1,225,000 on 2/2/22 to Elson Duo computer villa for purchase of a projector
6. Payment for the supply of furniture to the tune of N 2,400,000 was done without charging VAT
7. Advance payment of N 882,200 paid to Ibrahim Magaji Sani to process resident permit was not retired

**Management's response**

The issue of payment of allowances to regional students without list of students is actually an oversight if it is true because it has not been a practice; however the center leader charged the accountant to be careful.

The centre leader instructed that finance officer and auditor should contact the officer to retire immediately as all other officers have been retiring any advance taken. She directed that all officers should retire on time any advance taken as soon as the assignment for which advance was taken is completed.

**Recommendations:**

- All payment vouchers must be pre-audited before payment to ensure that all statutory payments like taxes were taken care of before payment.
- All anomalies observed should be discussed by the auditor with centre leader for correction and also to be discussed at the audit committee meetings

- The centre leader's instruction for timely retirement of cash advance should be taken seriously by all concern for compliance.

## **INTERNAL CONTROL**

Sound and proper internal control have been put in place including segregation of duties, physical control, authorization and approval controls are effectively and efficiently used and there is compliance with financing agreement, implementation plan and other financial instruments/procedures. Furthermore all the expenditures incurred were eligible sufficiently documented and retired appropriately with exception of few as highlighted above.

All assets of the centre were engraved to prove ownership, reference numbers were given to each asset as recorded in the asset register for safe guard and avoidance of loss.

## **FINANCIAL REPORTING**

The finance officer have been reporting and giving update to Management during meetings.

## **FUNDS FLOW**

First disbursement was received lately and this has adversely affected the pace at which the project is running.

## **RECOMMENDATION**

Disbursement should be coming as at when due, this will accelerate the smooth running of the project.

## **EXTERNAL AUDITORS**

The external auditors of the university are eligible to carry out the task and arrangements have been made to engage their services into ACE project.

## **FRAUD AND CORRUPTION**

Indications of fraud and corruption have never been identified.

## **PAYMENT PROCEDURE**

So far no complaint with regard to payment procedure has ever been reported.

## PROCUREMENT ACTIVITIES

During the period under review the process of procurement has commenced for the procurement of the following items:

1. Solar back up
2. 100 KVA generating set
3. 30 seater bus

We noticed that procurement process was followed.

People met in the course of review

1. Centre leader
2. Project accountant
3. Procurement officer



Badayi Mohammed Kurawa  
Project Auditor